



DEPARTMENT OF THE NAVY

COMMANDER
NAVY REGION, MID-ATLANTIC
1510 GILBERT ST.
NORFOLK, VA 23511-2737

COMNAVREGMIDLANTINST 7500.1

PMSS-PM4

19 Feb 04

COMNAVREG MIDLANT INSTRUCTION 7500.1

Subj: GEOGRAPHICAL FOOD SERVICES STOREFRONT AUDIT BOARD
STANDARD OPERATING PROCEDURES

Ref: (a) NAVSUP P-486 Volume 1

Encl: (1) Auditor Board Procedures
(2) Check-Off List for Auditing and Reviewing Food
Services Operations
(3) Cash Verification Worksheet
(4) Procedures for Verification of Entries on the NAVSUP
Form 1359

1. Purpose. To publish guidelines and procedures for Naval Support Activity (NAVSUPACT), Norfolk Food Services Audit Boards in reviewing ration credit procedures and validating signature head counts, and assist Store Front Food Service Officers (FSO) in preventing and correcting discrepancies frequently surfaced during the inspection of food service operations.

2. Background. Reference (a) provides guidance on the organization, administration, and operation of ashore and afloat General Messes. Discrepancies are frequently observed and reported in procedures pertaining to signature head count words, meal pass controls, collection and deposit of cash resulting from the sale of meals from general messes, issuance of flight meals to unauthorized personnel, and physical security of subsistence stocks. Consequently, in conjunction with reference (a), enclosures (1) through (4) have been developed to assist Regional Food Services Coordinators and Geographical Coordinators in managing these areas. Compliance with the requirements in these enclosures will improve the overall management of food services operations and satisfy audit service reviews.

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3. Action. Appointed audit board members shall use enclosures (1) through (4) as a guide in performing monthly audits at each general mess overseen by the Regional Director, FSO at NAVSUPPACT Norfolk.



J. M. MCDONNELL

By direction

Distribution:

Regional Food Services Coordinators

Geographical Coordinators

Copy to:

NAVSUPPACT Norfolk (N3)

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AUDITOR BOARD PROCEDURES

1. Auditor Procedures

a. Composition. Director, Regional Food Service, Naval Support Activity, Norfolk will appoint personnel to an Audit Board to review records and procedures of the general mess. The Audit Board will consist of one to three individuals, not associated with the food service subsistence inventory. One of the individuals will be a subject matter expert in food service operations. The Auditor may consist of a minimum of one officer or civilian employee and or two E7-E9. The Audit Board will convene at the activity being reviewed.

b. Responsibility. The Auditor is responsible for ensuring compliance with procedures contained in this publication, the checklists contained in enclosure (1), the validation of signature head count totals, and the verification of monthly ration credit totals.

c. Monthly Review of Procedures. The Auditor will conduct a thorough review of head count procedures once each month. The audit will ensure the installation provides the required security for on-hand supplies of unused meal passes.

(1) The Auditor will check controls for the issue and recall of meal passes by selecting a random sample of 25 meal pass numbers from the NAVSUP Form 1291 sheets during the current review period. The meal pass numbers will include tenant activities using the host command's general mess.

(2) The Auditor will observe procedures used during a meal to review compliance with regulations. Specific procedures to observe include determining eligibility of personnel for Rations-In-Kind (RIK), determining proper places for cash sales, obtaining legible signatures from personnel and documenting any mass feeding of groups.

Encl (1)

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d. Audit of Ration Credit Totals. The purpose of the audit of ration credit totals is to verify daily ration credit figures and to ensure all monthly forms used to record ration credit totals are in agreement. The audit of ration credit totals will be conducted quarterly.

(1) At the end each month each dining facility will be required to have on hand the RIK/COMRATS Listing completion of the audit for the month.

(2) The Auditor will first review the daily NAVSUP Form 1291, DD Form 1544 sheets, and NAVSUP 1292. The total number of ration credits for each category of personnel on the daily documents should agree with the daily summary NAVSUP Form 1292. The Auditor will then review the month's daily summary NAVSUP Form 1292. The Auditor will then review the following records to ensure the monthly total ration credit figures are in agreement:

(a) Monthly NAVSUP Form 1292

(b) Monthly NAVSUP Form 338

(c) Monthly NAVSUP Form 1359

(3) Accommodations for rounding errors will be accounted for following the procedures outlined in paragraph 2305-2 of reference (a). The Auditor will make any required corrections, reconcile the corrections with the Food Service Officer along with the daily summary NAVSUP Form 1292.

(4) All NAVSUP Form 1291 documents will be destroyed except those for foreign personnel. The Food Service Officer will retain the NAVSUP Form 1291 for foreign personnel for a period of one year.

e. Report to the Regional Director. The Auditor will make a summary report of audit findings to the Regional Food Service Director after conducting each audit. The report will include a statement citing compliance with procedures and directive or the report will state otherwise. Problems in meal pass control, determining eligibility for personnel in the serving line, or documenting mass feeding will be reported when discovered.

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The Auditor will retain the summary report after the Director, Regional Food Service reviews and forwards one copy to the activities Food Service Officer. The summary report and the working papers used to develop the report will be retained for one year in the Regional Food Service Office.

f. If any individual discovers personnel on COMRATS/BAS eating meals at government expense, the individual must take appropriate action to properly document the offense. A report will be made to the Commanding Officer of the command to which the individual is attached for appropriate action.

g. Reports to the Support Services Directorate, Food Service Division (SUP 51). The Food Service Coordinator will submit corrected reports and returns resulting from audits of ration credit totals. Follow the procedures contained in paragraphs 7015 and 7306 respectively for submitting corrected reports and returns to SUP 51.

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SECTION 1: CHECK-OFF LIST FOR AUDITING AND REVIEWING FOOD SERVICE OPERATIONS

	NAVSUP Pub 486, Vol. I Reference	W/P Reference	Comments
<u>HEAD COUNT PROCEDURES</u>			
1. Head count procedures will be reviewed to ensure that:	2303		
a. NAVSUP Form 1291 is serialized and the heading completed prior to meal time to maintain control and prevent loss or misuse of forms.	2303.2a		
b. NAVSUP Form 1291 contains the surname and meal pass number of each meal recipient, except in the case of transient personnel who also must furnish their command or unit name.	2303.2b		
c. All signatures contained on NAVSUP Form 1291 are in ink.	2303.1		
d. Signatures, legible meal pass numbers, and legible activity designator where applicable are obtained on NAVSUP Form 1291. Signatures are obtained on DD Form 1544 for cash sales of meals.	2303.2b 2306.2d		
e. MAA (Master at Arms) properly verifies that all meal patrons are eligible to pass through the serving line. *MAA authorized in writing by FSO to supervise the signing of NAVSUP Form 1291	1108 2300 2301 2302 2303 2304		
f. All personnel exhibit both a valid meal pass and identification card.	2306.2b		

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g. Immediately after securing the serving line, the Mess Deck Master at Arms (MDMAA) assembles the NAVSUP Forms 1291 and draws an ink line below the last name on each form. The MAA determines the total number of signatures for each category and prepares a NAVSUP Form 1292 in an original and one copy. The MAA will sign the first signature line on NAVSUP Form 1292, and when there is more than one MAA on duty at different meal periods, each will initial the appropriate column (Breakfast, Lunch and Dinner) applicable and each will sign the first signature line.	2303.2		
h. When groups are fed under mass feeding conditions, the MAA will verify that the number of persons within the group agrees with the number contained on the NAVSUP Form 1292 (ensure MAA actually is verifying by counting personnel in mass feeding groups).	2306.2e		
i. NAVSUP Form 1292 entries for on-duty food service personnel do not include personnel receiving commuted rations.	2306.3c		
j. NAVSUP Form 1292 entries for contract food service personnel do not contain a number exceeding the actual number of personnel on duty during a meal period.	2306.3e		

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k. The general mess cashier computes and enters the appropriate total number of meals in the "cash sales" (include contract personnel) block of NAVSUP Form 1292. All cashiers that collected cash that day will sign the second signature line of NAVSUP Form 1292.	2304.2b		
l. NAVSUP Form 1292 grand totals and ration credits for each meal are properly computed by the recordskeeper and signed by the recordskeeper on the third signature line certifying the totals.	2304.2c		
m. At the end of each month, a monthly NAVSUP Form 1292 is prepared from the accumulated daily NAVSUP Forms 1291, 1292 and DD Forms 1544.	2305.1		
n. Monthly or quarterly, at local option, the Food Service Officer submits the monthly NAVSUP Form 1292 and DD Forms 1544, along with the daily NAVSUP Forms 1292 with supporting NAVSUP Forms 1291 to the station audit board.	2305.3		
o. Only personnel entitled to rations-in-kind are permitted to eat at government expense.	2000		
p. Only personnel authorized to purchase meals for cash or on a credit basis (contract personnel) are purchasing meals.	2001		

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q. Meals furnished to contract food service personnel are properly accounted for.	2303.3		
r. Certification of Rations Issued form is prepared as required when applicable.	2003.1		
s. Certifications are prepared in the proper format.	2003.2		
t. The Food Service Officer is properly advised by the Executive/Personnel Officer of the expected number of rations allowed for all categories of personnel.	2302.2a (1)(2)		
u. Personnel Support Detachment (PERSUPPDET) or command performing personnel and administrative functions is responsible for issue and control of Meal Passes (NAVSUP Form 1105).	2302.1a		
v. Meal Passes (NAVSUP Form 1105) are pre-serialized.	2302.1		
w. Issue procedures for NAVSUP Form 1105 are adequate.	2302.1		
x. Recall and loss procedures for NAVSUP Form 1105 are adequate.	2302.1c		
y. Meal count conversion factors used to determine ration credits agree with the applicable conversion factors contained in NAVSUPNOTE 7300.	2500.1		

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	NAVSUP Pub 486, Vol. I Reference	W/P Reference	Comments
<u>MONETARY CONTROL PROCEDURES</u>			
1. Cash collection and handling procedures will be reviewed to ensure that:			
a. On-hand cash funds are current. (Count cash in the presence of the collection agent using the cash verification sheet contained at the end of Part II, Section 1, Appendix I and determine whether the count is in agreement with general mess cash records and the change fund advanced by the Disbursing Officer.)	2202.3,4		
b. Cashiers and collection agents have adequate safekeeping facilities for funds, and they are properly safeguarded.	2202.2b-e		
c. Funds are being deposited properly and deposit records properly certified.	2202.3		
d. Proper signatures are in the Cash Receipt Book (NAVSUP Form 470).	2202.2e		
e. Collections for the sale of bulk food items are received in a timely manner.	6304.2		
f. Collections for the sale of meals on a credit basis are received in a timely manner. A detailed breakdown of all undeposited sales from the last monthly 1359 with age of accounts should be provided.	2201.2c		

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	NAVSUP Pub 486, Vol. I Reference	W/P Reference	Comments
g. Daily records are maintained on the sale of meals.	2201.1b (2)-(6)		
h. Overages and shortages in cash are properly administered.	2201.1		
i. Overages and shortages are investigated and corrective actions taken to prevent reoccurrence.	2201.1b(5)		
j. The change fund is properly administered.	2202.4		
k. Funds are verified and audited at least once each month on different dates and at unannounced times.	2202.4		
2. Review sales procedures to ensure that:			
a. The authority for the sale of food items is properly documented.	6300.1		
b. The authority for sale of meals is properly documented.	6300.2		
c. The Cash Meal Payment Book (DD Form 1544) is being used to document cash sales of meals.	2201.1b (2)-(5)		
d. The sale of meals on a credit basis is authorized and NAVSUP Form 1046 is properly maintained.	2201.2(b)		

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e. Basic charges and surcharges for meals purchased from the general mess are at the rates issued in a Naval message from SUP 51.	2200.1		
f. Sale prices on food items are properly administered.	6305.2		
g. Sales of meals to civilian contract food service personnel are properly documented and the contractor properly reimburses these sales.	2303.3		
<u>SECURITY/CONTROL OF SUBSISTENCE INVENTORIES</u>			
1. Review and evaluate procedures for receiving and storing subsistence items giving special attention to:			
a. The quality of receipt check-in and/or inspection.	5101-5103		
b. The storage and safekeeping of subsistence, particularly evaluating controls over limited storage life items whose use beyond the recommended storage periods may involve hazard to health.	5704.1-5		
c. The processing of required paperwork to ensure prompt and proper recording of quantities received and unit prices.	5400		

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d. The identification and disposal of unsatisfactory food items and their prescribed reporting by use of the Unsatisfactory Material Report (Subsistence) (DD Form 1608). Evaluate the effectiveness of the action taken to preclude future receipt of such unsatisfactory items.	5205 5300-5301		
2. Review and evaluate key handling procedures for food service spaces.			
a. The grand master key for food service spaces is in the custody of the supply officer.	1202.3		
b. The master and duplicate keys are maintained in accordance with existing requirements.	1202.3		
c. Original keys to food service spaces are handled in accordance with existing requirements.	1202.3		
<u>INTERNAL MANAGEMENT CONTROL</u>			
1. Review and evaluate internal management control procedures for issue of food items from storeroom to galley and disposition of prepared and unprepared leftovers.			
a. The NAVSUP Form 1282 is being used for issue and turn-in.	6101		

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	NAVSUP Pub 486, Vol. I Reference	W/P Reference	Comments
b. Document number control log is used and breakout documents are pre-serialized.	6101.1		
c. Senior mess management Specialist on duty prior to issue approves breakout documents.	6101.2		
d. Responsible personnel sign NAVSUP Form 1282 at time of issue or turn-in.	6101.3		
e. Unprepared (unopened) food items are returned to storeroom for credit.	6101.3		
f. Food Preparation Worksheet (NAVSUP Form 1090) is properly prepared and document number assigned.	3106		
g. NAVSUP Form 1090 is reviewed by the Food Service Officer and original retained in accountability file.	3106		

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CASH VERIFICATION WORKSHEET

In the possession of: _____
(Name)_____
(Title) (Location)

Denomination	No.	Amount	Denomination	No.	Amount
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Bills: \$100	\$		Coins: \$1.00	\$	
50			.50		
20			.25		
10			.10		
5			.05		
2			.01		
1			Total Value of Coins \$		

Total Value of Bills \$	Other: \$
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TOTAL CASH COUNT \$ _____

I certify that cash in the amount of \$ _____, as listed above, was returned to me intact on this date by _____ representing the Station Audit Board at

(Activity)_____
(Collection Agent)_____
(Date)

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SECTION 2: PROCEDURES FOR VERIFICATION OF ENTRIES ON THE NAVSUP FORM 1359

1. Verify that the grand total of rations, line 16 on NAVSUP Form 1359, is the same as total ration credit on the monthly NAVSUP Form 1292.
2. Verify that each of the categories under "Ration Breakdown" on the NAVSUP Form 1359 can be traced to the monthly NAVSUP Form 1292.
3. Verify that under "Ration Breakdown" on NAVSUP Form 1359, the total of lines (2) through 14 equals line 15.
4. Verify that under "Cash Statement" section of Form 1359, undeposited balance fund represents the value of undeposited sales on the preceding month's NAVSUP Form 1359.
5. Verify that under the "Cash Statement" section of NAVSUP Form 1359, other sales of meals includes a total of overage/shortages with a memo on reverse side stating cause.
NOTE: If dollar value exceeds +/- \$5.00 approval must be received from NAVSUP 51.
6. Verify that (cash deposited with D.O.) line under the cash statement section of the 1359 equals cash received by disbursing officer under the "Certification Section," except for rounding.
7. Verify the amounts reflected on the three Lines of "Accounting Classification" section equal the total cash received by the Disbursing Officer under the "Certification" section.
NOTE: The third line of the "Accounting Classification" section replaces DD Form 1131 for surcharge deposits to O&MN appropriation.
8. Verify that on NAVSUP Form 1359, the time period shown in the "Certification" section agrees with the time period shown on the top line of the report.
9. Verify that an audit of cash has been conducted by the Food Service Officer in accordance with para. 2201.1 b(4)(c) of NAVSUP Pub 486, Volume I.
10. Verify that a copy of the monthly cash audit conducted by the Food Service Officer is filed with the monthly NAVSUP Form 1359.